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Agenda 4/4/78

February 7, 1978

Honorable Board of Supervisors
County of San Luis Obispo
Room 220, Courthouse Annex
San Luis Obispo, California

INSTITUTE OF GOVERNMENTAL
STUDIES

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Gentlemen:

This office, in conjunction with the Auditor-Controller, has prepared a preliminary analysis of the fiscal impact on our County should the Jarvis Initiative be approved by the voters. Our study took the form of a comparison between the 1977-78 County budget as approved and that same budget as it would appear if the provisions of the Jarvis Initiative were currently in effect.

The Jarvis Initiative would limit the tax on real property to one percent (1%) of the full cash value of that property, to be collected by the counties and apportioned "... according to law to the districts within the counties." This has the effect of establishing a maximum tax rate in the county of \$4.00 per \$100 of assessed valuation. The full cash value means the County Assessor's valuation of real property as shown on the 1975-76 tax bill which may only be adjusted upward by an inflationary rate not to exceed two percent (2%) per year. New appraisals will be allowed on real property when purchased, newly constructed, or a change in ownership has occurred after the 1975 assessment.

As the initiative is somewhat vague and will be subject to interpretation, our preliminary study was predicated upon several assumptions listed below:

- (1) The total secured tax levy was based on the 1975-76 tax roll, unadjusted for delinquencies, inflationary factors, or new assessments.
- (2) The Jarvis-revised total tax levy was distributed in the same proportion as the 1977-78 actual tax levy.
- (3) Mandated, state-supported, and self-supporting expenditures were eliminated from those considered for funding revisions.

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Honorable Board of Supervisors

Page Two

February 7, 1978

Attached, please find the results of our study, reflecting the revisions distributed to individual budget units.

I am requesting that your Board direct this information to be forwarded to the Departments, instructing each Manager to prepare a line item budget and staffing analysis consistent with the available funding. We would also request each Manager to assess the effect on services currently provided to the public, and the effect on mandated and revenue generating programs.


This information should enable us to present a better picture as to the overall effects of the Jarvis Initiative as it relates to County government.

Respectfully submitted,

DONALD D. STILWELL
County Administrator

DDS/JB:jr

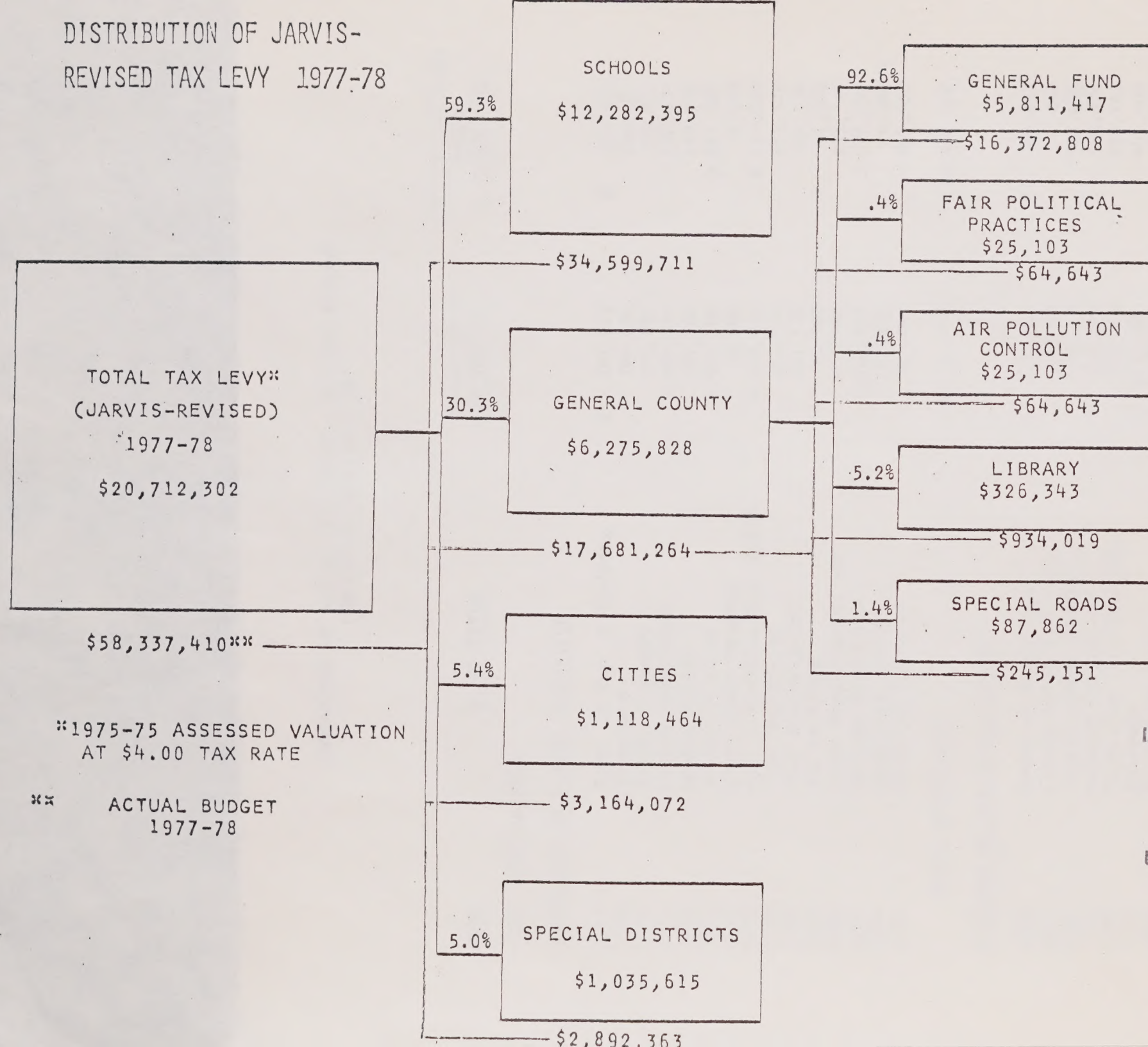
Attachments



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DISTRIBUTION OF JARVIS- REVISED TAX LEVY 1977-78



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COMPARISON OF ACTUAL VS. JARVIS - REVISED BUDGETS
FOR FISCAL YEAR 1977-78

<u>FUND</u>	<u>B. U. TITLE</u>	<u>ACTUAL BUDGET FY 1977-78</u>	<u>JARVIS - REVISED BUDGET FY 1977-78</u>
0001	GENERAL FUND		
<u>UNAFFECTED BY JARVIS INITIATIVE</u>			
2111	Dept. of Emp. & Training	\$ 203,379	\$ 203,379
2340	Insurance	794,356	794,356
2550	Public Defender	175,000	175,000
3000	Health Department	1,580,877	1,580,877
3070	Mental Health	182,255	182,255
3200	Social Services	3,851,265	3,851,265
3210	State Adult Program	6,000	6,000
3230	Aid to Families/Dep. Child	6,110,040	6,110,040
3235	AFDC Unemployed	884,520	884,520
3240	AFDC Boarding/Inst.	394,736	394,736
3250	Aid to Blind	11,268	11,268
3260	State Supplemental Aid	803,740	803,740
3280	Medical Assistance	3,572,695	3,572,695
3281	Emergency Medical	49,800	49,800
3320	Crippled Children	367,067	367,067
TOTAL UNAFFECTED		\$18,986,998	\$18,986,998
<u>AFFECTED BY JARVIS INITIATIVE</u>			
2000	Board of Supervisors	\$ 141,567	\$ 88,444
2020	County Solid Waste Mgt.	11,900	7,464
2040	County Admin. Officer	279,215	174,525
2050	Auditor-Controller	525,648	328,524
2060	Treas-Tax Coll-Pub. Adm.	356,923	223,163
2070	Assessor	1,058,185	661,402
2080	Purchasing Agent	131,597	82,224
2100	County Counsel	369,105	230,751
2110	Personnel	305,845	191,193
2120	Pension Trust	103,796	64,934
2180	Facility Services	1,020,739	638,016
2190	Grounds	48,478	30,352
2201	Plant Acquisition	1,240,822	775,596
2220	Promotion of County Res.	6,500	3,981
2222	Equipment Acquisition	130,000	81,229
2230	Special Boards & Commissions	32,252	20,152
2235	Comm. Status of Women	5,330	3,359
2240	Surveyor	184,401	115,313
2250	Technical Services	1,226,395	766,642
2280	Central Mail	21,248	13,310
2290	Services to Other Agencies	76,000	47,518
2500	Superior Court	395,914	247,419
2509	County Clerk	596,354	372,808
2510	Municipal Court	747,725	467,348
2530	Jury Commissioner	37,629	23,510
2560	District Attorney	983,890	615,003
2570	Grand Jury	18,300	11,444
2590	Sheriff-Coroner	3,537,725	2,211,350
2660	Probation	1,614,426	1,009,083
2662	Delinquency Prevention	3,351	2,115
2670	Protection Services	605,579	378,531
2690	Resource Conservation	7,951	4,976
2720	Ordinance Administration	723,065	451,923
2730	Agricultural Commissioner	400,669	250,405
2740	Sealer of Wts. & Measures	80,220	50,131
2750	Office of Env. Coordinator	35,090	21,893
2760	Recorder	125,992	78,741
2790	Civil Disaster	21,358	13,310
2800	Planning	253,339	158,353
2810	Area Council of Governments	11,915	7,464
2840	Animal Regulations	236,645	147,904

COMPARISON OF ACTUAL VS. JARVIS - REVISED BUDGETS
FOR FISCAL YEAR 1977-78

<u>FUND</u>	<u>B. U. TITLE</u>	<u>ACTUAL BUDGET FY 1977-78</u>	<u>JARVIS - REVISED BUDGET FY 1977-78</u>
<u>AFFECTED BY JARVIS INITIATIVE CONT'D.</u>			
2850	LAFCO	\$ 34,367	\$ 21,520
2940	Airports	73,786	46,150
3290	General Relief	183,300	114,567
3330	Veterans Services	99,847	62,446
4030	Farm Advisor	83,640	52,245
4100	Parks & Beaches	789,870	493,719
4180	Museum	17,007	10,573
4190	Veterans Buildings	132,500	82,846
<u>INTERFUND TRANSFERS</u>			
Transfer to Road Fund		\$ 685,170	\$ 428,288
Transfer to Library		26,209	16,420
Transfer to Community Transit System		62,000	38,811
TOTAL AFFECTED		<u>\$19,900,779</u>	<u>\$12,439,388</u>
TOTAL GENERAL FUND		<u>\$38,887,777</u>	<u>\$31,426,386</u>
0002	ROAD FUND	<u>\$ 3,900,000</u>	<u>\$ 3,420,024</u>
0004	FAIR POLITICAL PRACTICES	<u>\$ 69,000</u>	<u>\$ 35,883</u>
0007	AIR POLLUTION CONTROL	<u>\$ 118,149</u>	<u>\$ 78,609</u>
0020	SPECIAL ROADS	<u>\$ 235,206</u>	<u>\$ 121,112</u>
0026	LIBRARY	<u>\$ 1,162,326</u>	<u>\$ 544,861</u>
0087	COMMUNITY TRANSIT SYSTEM	<u>\$ 99,000</u>	<u>\$ 75,811</u>

That Article XIII A is added to the Constitution to read:

Section 1.

(a) The maximum amount of any ad valorem tax on real property shall not exceed One percent (1%) of the full cash value of such property. The one percent (1%) tax to be collected by the counties and apportioned according to law to the districts within the counties.

(b) The limitation provided for in subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any indebtedness approved by the voters prior to the time this section becomes effective.

Section 2.

(a) The full cash value means the County Assessors valuation of real property as shown on the 1975-76 tax bill under "full cash value", or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership has occurred after the 1975 assessment. All real property not already assessed up to the 1975-76 tax levels may be reassessed to reflect that valuation.

(b) The Fair market value base may reflect from year to year the inflationary rate not to exceed two percent (2%) for any given year or reduction as shown in the consumer price index or comparable data for the area under taxing jurisdiction.

Section 3.

From and after the effective date of this article, any changes in State taxes enacted for the purpose of increasing revenue collected pursuant thereto whether by increased rates or changes in methods of computation must be imposed by an Act passed by not less than two-thirds of all members elected to each of the two houses of the Legislature, except that no new ad valorem taxes on real property, or sales or transaction taxes on the sales of real property may be imposed.

Section 4.

Cities, Counties and special districts, by a two-thirds vote of the qualified electors of such district, may impose special taxes on such district, except ad valorem taxes on real property or a transaction tax or sales tax on the sale of real property within such City, County or special district.

Section 5.

This article shall take effect for the tax year beginning on July 1 following the passage of this Amendment, except Section 3 which shall become effective upon the passage of this article.

Section 6.

If any section, part, clause, or phrase hereof is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected but will remain in full force and effect.

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